CERTIFICATE
To the Clerk of Crawford County, State of Kansas We, the undersigned, officers of City of Walnut

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2018; and
(3) the Amount(s) of 2017 Ad Valorem Tax are within statutory limitations.

(3) (he Amount(s) of 2017 A	u vaiore		18 Adopted Budget	
	·	Page	Budget Authority	Amount of 2017 Ad	County Clerk's
Table of Contents:		No.	for Expenditures	Valorem Tax	Use Only
Computation to Determine I		2			
Allocation of MVT, RVT, a	nd 16/20M Vehicle Tax:			•	
Schedule of Transfers		4		'	
Statement of Indebtedness		5			
Statement of Lease-Purchase		6			·
Computation to Determine S	tate Library Grant	7			
Fund	K.S.A.				
General	12-101a	8	70,545	16,571	31.783
Debt Service	10-113	9 .			
Library	12-1220	9	4,000	3,076	5.900
<u> </u>					
				····	
			·		
Special Highway		10	16,881		
Water		10	84,062		
Sewer		11	31,137		
Trash		11	25,798		
			<u> </u>		
			-		
		 			
	· · · · · · · · · · · · · · · · · · ·				
Totals		XXXXXX	232,423	19,647	37.683
Election Required - Review	HB2088 Template	1	2,72,423	17,047	County Clerk's Use On
Budget Summary	· · · · · · · · · · · · · · · · · · ·	12	1	· · · · · · · · · · · · · · · · · · ·	52L384
Neighborhood Revitalization	n Rebate	. <u>. </u>]		Nov 1, 2017 Potati Assessed Valuation
Assisted by:	/	γ	7		
Philip A. Jarred, CPA	/	1	2//		
Jarrad Cilmore & Dhilling		ž.	11111		

Jarred, Gilmore & Phillips, PA Address: 1815 S Santa Fe Channie, KS 66720 Email: pjarred@gppa.com

County Clerk Governing Body
See accompanying summary of significant forecast assumptions and accountants' compilation report.

Computation to Determine Limit for 2018

Base Levy

- 1) Total Tax Levy Amount (Dollars) in 2017 (From 2017 Budget Certificate Page)
- Less: Tax Levies on Behalf of Another Political or Governmental Subdivision
 2017 Library Levy (Dollars) (From 2017 Budget Certificate Page)
 2017 Recreation Commission Levy (Dollars) (From 2017 Budget Certificate Page)
 2017 Other Governmental Unit Levy (Dollars) (From 2017 Budget Certificate Page)





16,046

Percentage Adjustments 4) CPI Adjustment - 1.4%	225
(Line 4 Percentage Multiplied by Line 3 (Net Tax Levy)	
5) Value of New Improvements (From June 15th County Clerk Valuation Document) (Includes both New Construction and Remodel/Renovations Gains)	
6) 2017 Personal Property Valuation (From June 15th County Clerk Valuation Document) 2016 Personal Property Valuation (From June 15th County Clerk Valuation Document) Increase in Total Personal Property Valuations (cannot be less than zero)	
7) Real Property Added to Jurisdiction (From June 15th County Clerk Valuation Document)	
8) Real Property which has Changed in Use (From June 15th County Clerk Valuation Document)	
9) Expiration of Property Tax Abatement (Assessed Valuation) (From June 15th County Clerk Valuation Documents)	ment)
10) Total Assessed Value of Adjustments	9,751
11) Total Assessed Valuation - June 15, 2017 (From June 15th County Clerk Valuation Document)	
12) Adjustment Percentage (Line:10 Divided by Line 11)	1.87%
13) Dollar Value of Adjustments (Line 3 Multiplied by Line 12 Percentage)	300
14) Total Percentage Adjustments	525

15) Property Tax Revenues Spent on Debt Service in 2018 Budget (From 2018 Budget - Certificate Page) Less: Property Tax Revenues Spent on Debt Service in 2017 Budget (From 2017 Budget - Certificate Page)	
Difference 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
16) Property Tax Revenues Spent Public Building Commission and Lease Payments in 2018 Budget (obligations must have incurred prior to July 1, 2016)	
Less: Property Tax Revenues Spent on PBC and Lease Payments in 2017 Budget	
17) Property Tax Revenues Spent on Special Assessments in 2018 Budget.	
18) Property Tax Revenues Spent on Court Judgments or Settlements and Associated Legal Costs in 2018 Budget	
19) Property Tax Revenues Spent on Federal or State Mandates (effective after June 30, 2015) and Loss of Funding from Federal Sources after January 1, 2017 in 2018 Budget	
20). Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency in 2018 Budget	· (大學)

Increased Tax Revenues Adjustment

100 100 100 100 100 100 100 100 100 100	
21)	Law Enforcement Expenses - 2018 Budget (Do not include building construction or remodeling costs)
	Law Enforcement Expenses - 2017 Budget (Do not include building construction or remodeling costs)
	CPI Adjustment - 1.4% 0 Law Enforcement Expenses - 2107 Budget (Indexed by CPI) Increased Law Enforcement Expense in 2018 Budget 0 0
22)	Fire Protection Expenses = 2018 Budget (Do not Include building construction or remodeling costs)
	Fire Protection Expenses + 2017 Budget (Do not Include building construction or remodeling costs)
	CPI Adjustment - 1,4% Fire Protection Expenses - 2107 Budget (Indexed by CPI) Increased Fire Protection Expense 0
23)	Emergency Medical Expenses - 2018 Budget (Do not Include building construction or remodeling costs)
	Emergency Medical Expenses - 2017 Budget (Do not Include building construction or remodeling costs)
1 k 48	CPI Adjustment - 1.4% Emergency Medical Expenses - 2107 Budget (Indexed by CPI) Increased Emergency Medical Expense O
	Total Increased Tax Revenue Adjustment 0
:	e weer end to the comment of the second of t

3,076
3,070
19,647

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds	Ad Valorem Levy		A	location for Year 2	2018	
for 2017	Tax Year 2016	MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	16,046	4,749	88	82	0	3
Debt Service					·····	
Library	3,012	891	17	16	0	0
	×					

			<u> </u>			
						* **
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				1		
					· · · · · · · · · · · · · · · · · · ·	
TATO	19,058	5,640	105	98	0	4

County Treas Motor Vehicle Estimate County Treas Recreational Vehicle Estimate County Treas 16/20M Vehicle Estimate County Treas Commercial Vehicle Tax Estimate County Treas Watercraft Tax Estimate	5,640 105	98.	0
Motor Vehicle Factor Recreational Vehicle Fac 16	6/20M Vehicle Factor Commercial Vel	0.00515 hicle Factor 0. Watercraft Factor	00000 0.00014

See accompanying summary of significant forecast assumptions and accountants' compilation report.

2018

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2016	Current Amount for 2017	Proposed Amount for 2018	Transfers Authorized by Statute
Water Utility Fund	General Fund	. 0	30,000	20,000	K.S.A. 12-825d
Sewer Utility Fund	General Fund	0	5,000	0	K.S.A. 12-825d
Trash Utility Fund	General Fund	0	5,000	5,000	K.S.A. 12-825d
 	M.,				· · · · · · · · · · · · · · · · · · ·
					
					
	2				
			Z-11		
			4	,	
			10 555	A	
	Totals	0	40,000	25,000	ı
	Adjustments*	90	10.004	37.000	
	Adjusted Totals	0	40,000	25,000	

*Note: Adjustments are required only if the transfer is being made in 2017 and/or 2018 from a non-budgeted fund. See accompanying summary of significant forecast assumptions and accountants' compilation report.

STATEMENT OF INDEBTEDNESS

Debt Listure Retirement % Issued Jan 1,2017 Interest Principal Interest Principal Interest Principal Interest Principal Interest Principal Interest Interest Principal Interest Interest Interest Principal Interest Inter	Type of	Date	Date	Interest Rate	Amount	Beginning Amount Outstanding	Date	Date Due	Amoi 20	Amount Due 2017	Amor 20	Amount Due 2018
Obligation:	Debt	Issue	Retirement	%	Issued	Jan 1,2017	Interest	Principal	Interest	Principal	Interest	Principal
Companies Comp	General Obligation:								:			
Solutis Solution Solutis	None											
Section Sect												
2.O. Bonds Bonds: Bonds: Ceverne Bonds Leverne Bonds Warps S.172017 S.172027 S.172027 S.172027 S.172027 S.172027 S.172027 S.17202 S.1									, PA			
2.O. Bonds 0												
2.O. Bonds 0												
5.O. Bonds 0	11.00.2					,						
SO Bonds	7											
2.0. Bends e Bonds: cevenic Bonds where Bonds: cevenic Bonds selection								1000				
2.O. Bonds: e Bonds: cevante Bonds cevante Bonds bumps 8/1/2017 8/1/2027 4% 115,000 0 Monthly Monthly 1,502 5,802 4,252 and eltrefrees e Bonds: cevante Bonds 1,502 5,802 4,252 and eltrefrees e Bonds: e Bond										A.J. W. Common T. C.		
2.0. Bonds: 0 <td< td=""><td>To the second se</td><td>. "</td><td></td><td></td><td></td><td>85.</td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	To the second se	. "				85.						
Comparison Com												
te Bonds: 6 Bonds: 7 Bonds: <t< td=""><td>Total G.O. Bonds</td><td></td><td></td><td></td><td>: :</td><td>0</td><td></td><td></td><td>0</td><td>0</td><td>0</td><td>0</td></t<>	Total G.O. Bonds				: :	0			0	0	0	0
Exernite Bonds 8/1/2017 4% 115,000 0 Monthly 1,502 5,802 4,232 hther 0 Monthly 1,502 5,802 4,232 of phienines 0 1,502 5,802 4,232 of phienines 1,502 5,802 4,232 of phienines 1,502 5,802 4,232	Revenue Bonds:											
tevenue Borids 8/1/2017 4% 115,000 0 Monthly 1,502 5,802 4,252 *Uther ***	None											
Cevenue Bonds 0 <												
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48 8/1/2017 8/1/2027 4% 115,000 0 Monthly Monthly 1,502 5,802 4,252 (15,000 0 0 0 1,502 5,802 4,252 (15,000 0 0 1,502 5,802 4,252 (15,000 0 0 1,502 5,802 4,252	***************************************				Section Codes Comments							
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Cevenue Bonds 0 <												
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0 1,502 5,802 4,252	Total Other					0			1.502	5,802		13,925
	Total Indebtedness					0			1.502	5.802	4,252	13.925

See accompanying summary of significant forecast assumptions and accountants' compilation report.

City of Walnut

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

				Total		Annual Park Chart	1.17
	Contract	Term of	Interest	Amount	Principal Balance On	Payments Due	Payments Days
Item Purchased	Date	(Months)	%	(Beginning Principal)		2017	2018
Fire Truck	1/1/2013	120	1,00%	22,000		2,420	2,420
Herstein mit 15 - 1 - 1	The state of the s			Trayenge memory & color large color to			
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	S. Company of April 1985	:					
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					1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	-3.1	
						The second secon	Compared to our compared to the compared to th
Totals			•		13,170	2,420	2,420

***If you are merely leasing/renting with no intent to purchase, do not list—such transactions are not lease-purchases.

See accompanying summary of significant forecast assumptions and accountants compilation report.

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2018

Library found in: City of Walnut Crawford County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:	en i sa week	
	Current Year	Proposed Year
	<u>2017</u>	<u>2018</u>
Ad Valorem Tax	\$3,012	\$3,076
Delinquent Tax	\$0	\$129
Motor Vehicle Tax	\$836	\$891
Recreational Vehicle Tax	\$14	\$17
16/20M Vehicle Tax	\$18	\$16
LAYTR	\$0	\$0
	\$0	\$0
TOTAL TAXES	\$3,880	\$4,129
Difference in Total Taxes:	\$249	Fo. 114600 9 Nove
Qualify for grant: Qualify	• "	
Second test:		
Assessed Valuation	\$506,323	\$521,384
Did Assessed Valuation Decrease?	No	* ,
Levy Rate	5.949	5.900
Difference in Levy Rate:	(0.049)	TE - TE
Qualify for grant: Not Qualify		

Overall does the municipality qualify for a grant? Qualify

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

See accompanying summary of significant forecast assumptions and accountants' compilation report.

Page No. 7

FUND PAGE FOR	

Adopted Budget General	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Jnencumbered Cash Balance Jan 1	7,699	2,566	
Receipts:	7,073	2,000	4,3
Ad Valorem Tax	14,272	12.046	
Delinquent Tax			XXXXXXXXXXXXXXXXXXX
	0	0	I
Motor Vehicle Tax	4,575	4,621	4,74
Recreational Vehicle Tax	114	75	
16/20M Vehicle Tax	61	97	
Commercial Vehicle Tax	0	0	
Watercraft Tax	5	9	
Gross Earning (Intangible) Tax	. 0	0	
LAVTR	. 0	O	
City and County Revenue Sharing	0	0	
Franchise Tax	518	687	68
Sales Tax	19,166	20,615	20,61
Licenses and Permits	408	265	26
Reimbursed Expense	808	225	
Sale of Asset	8,825	0	
Insurance Proceeds	1,257	Ŏ	
Crawford County - Park & Grant	214	150	
STREET, SOUTH - 1 BUT OF OTHER	2,14	130	<u> </u>
Operating Transfers from:			
Sewer Fund	0	5,000	
Trash Fund	0	5,000	5,00
Water Fund	. 0	30,000	
0.00			
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	 		7 - 1 - 7 -
n Lieu of Taxes (IRB)	ol	0	
nterest on Idle Funds	Ö	39	
Neighborhood Revitalization Rebate	0	0	
Miscellaneous	0	Ö	
Viscenarious Does miscellaneous exceed 10% Total Rec	† <u> </u>	<u> </u>	
	PA AAA	82,820	52,3
Total Receipts	50,223		
Resources Available:	57,922	85,386	54,66

| Resources Available: | 57,922 | 85,386 |
| See accompanying summary of significant forecast assumptions and accountants' compilation report.
| Page No. 8

FUND PAGE - GENERAL Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2016	Estimate for 2017	Year for 2018
Resources Available:	57,922	85,386	54,669
Expenditures:			
General Administration	45,409	76,710	63,627
Pire Department	3,965	3,967	4,443
Park Department	658	599	700
Animal Control	339	275	275
Ibrary Department	4,985	1,500	1,500
)	0	0	
A Raillean	0	0	
)*	0	O)	
Sub-Total detail page	55,356	83,051	70,545
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			A SOCIETY OF THE SECOND
Cash Forward (2018 column)	0	0	
Miscellaneous	Ď	0	
Does miscellaneous exceed 10% Total Exp	<u> </u>	V	······································
l'otal Expenditures	55,356	83,051	70,54
Unencumbered Cash Balance Dec 31	2,566		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount:	56,200	52,228	70,54
zoroszoroszoro Dunker Andronty Attount.		i-Appropriated Balance	1.0,37
See Tab C	Total Expenditure/Non-Appr Balance		
Sec 130 C			
	Butfungung Manag Massa	Tax Required	15,87
	Delinquent Comp Rate:	4.4% 2017 Ad Valorem Tax	69 16,57

See accompanying summary of significant forecast assumptions and accountants' compilation report.

Page No. 8a

Adopted Budget	Prior Year	Current Year	Proposed Budget
General Fund - Detail Expenditures	Actual for 2016	Estimate for 2017	Year for 2018
Expenditures:			
General Administration			
Personal Services	11,713	13,590	14,269
Contractual Services	31,280	35,986	35,330
Commodities	2,416	3,068	3,068
Capital Outlay	0	24,066	10,960
Total	45,409	76,710	63,627
Fire Department			
Personal Services	978	974	1,023
Contractual Services	9	0	0
Commodities	567	573	1,000
Capital Outlay	2,420	2,420	2,420
Total	3,965	3,967	4,443
Park Department			
Personal Services	0	0	0
Contractual Services	0	0	0
Commodities	658	599	700
Capital Outlay	0	n i	0
Total	658	599	700
Animal Control	1 000		
Personal Services	0	0 [0
Contractual Services	275	275	275.
Commodities	64	0	0
Capital Outlay	0	0	. 0
Total	339	275	275
Library Department	339]	<i>21</i> 3	4/3
Appropriation to Library Board	4,985	1,500	1,500
Appropriation to Entrary Board	4,963	1,200	1,500
			<u> </u>
Total	4 005	1.500	*-enn
Totat	4,985	1,500	_ 1,500

Total	0	0	
1 PPR 1	·		
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Tria zul V			
Total	0	0	0
April 1997			
		(*	
Total	Ú	0	0
Daga Tatal		an apr	
Page Total	55,356	83,051	70,545

Page Total

(Note: Should agree with general sub-totals.)

See accompanying summary of significant forecast assumptions and accountants' compilation report.

Page No. 8b

Adopted Budget Debt Service	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencombered Cash Balance Jan 1	Actual for 2010	Cammate.iot.zutz	
Réceipts:	······································		
Ad Valorem Tax		10	NEXXXXXXXXXXXXXXXXXXXX
Delinguent Tax		1	
Motor Vehicle Tax			
Recreational Vehicle Tax		 	·
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
			······································
	37 to 17 to 18		· · · · · · · · · · · · · · · · · · ·
	let Rea		
Interest on Idle Funds		-	·
Neighborhood Revitalization Rebate		2	. (
Miscellaneous			
Does miscellaneous exceed 10% Total Rec	***************************************		-
Total Receipts	0		
Resources Available:	0		
Expenditures:			
1177.50			· · · · · · · · · · · · · · · · · · ·
——————————————————————————————————————			
			W
Cash Basis Reserve (2018 column)			
Miscellaneous	,		· · · · · · · · · · · · · · · · · · ·
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	0	0	n
Unencumbered Cash Balance Dec 31	0		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount:	0	0	ASSESSED OF THE PROPERTY OF TH
	No	n-Appropriated Balance	
	Total Expendi	ture/Non-Appr Balance	
	panen	Tax Required	
i	Jelinguent Comp Rate:		

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan I	2.041	0	0
Receipts:			
Ad Valorem Tax	3,275	3.012	YXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Dalinquent Tax	0		129
Motor Vehicle Tax	0	836	891
Recreational Vehicle Tax	0	14	17
16/20M Vehicle Tax	0		16
Commercial Vehicle Tax		. 0	Ö
Watercraft Tax	0	.0	O'
Reimbursed Expenses		100	
	1,000	· · · · · · · · · · · · · · · · · · ·	
Interest on Idle Funds	0	0	.0
Neighborhood Revitalization Rebate	Ø.	. 0	. 0
Miscellaneous	D	Ó	.0
Does miscellaneous exceed 10% Total Rec		May -9-11	
Total Receipts	3,275	3,980	1.053
Resources Available:	5316	3,980	1,053
Expenditures:			
Personal Services	1,339	Ö	0
Contractual Services	:- 100	D.	0
Commodities	0:	0	0
Capital Outlay	0	ő	0
Appropriation to Library Board	3.877	3.980	4.000
Miscellaneous	<u> </u>	Ö	0
Does miscalismeous exceed 10% of Total Exp		The second secon	
Total Expenditures	5316	3.980	4.000
Unencumbered Cash Balance Dec 31	Ō	O O	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount:	5,900	4,000	4,000
	Non-	Appropriated Balance	
	Total Expendits	urc/Non-Appr Balance	4.000
	artist in the second	Tax Required	2.947
n	elinquent Comp Rate:	4.4%	129
	Amount of	2017 Ad Valorem Tax	3,076

See accompanying summary of significant forecast assumptions and accountants' compilation report.

Page No. 9

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	3,999	8,161	10,291
Receipts:			
State of Kansas Gas Tax	5,810	5,890	5,860
County Transfers Gas	602	740	730
			and the state of t
Interest on Idle Funds Miscellaneous	UI VI	0	· · · · · · · · · · · · · · · · · · ·
Does miscellaneous exceed 10% Total Rec	<u></u>	0	
Total Receipts	6,412	6,630	6,590
Resources Available:	10,411	14,791	16,881
Expenditures:			
Commodities	2,250	4,500	6,881
Capital Outlay	0	0	10,000
Cash Forward (2018 column)	· 0	0	0
Miscellaneous	0	. 0	0
Does miscellaneous exceed 10% Total Exp		4 olds	
Total Expenditures	2,250	4,500	16,881
Unencumbered Cash Balance Dec 31	8,161	10,291	0
2016/2017/2018 Budget Authority Amount:	9,664	15,399	16,881

Adopted Budget

Adopted Budget			
Water	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	2,768	17,881	23,697
Receipts:	Z ₅ / Q0	1/,001	23,021
Water Sales	60,323	60,365	60,365
Late Fees	373	0	
Other Fees	2,600	0	0
Interest on Idle Funds		. 0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			· · · · · · · · · · · · · · · · · · ·
Total Receipts	63,297	60,365	60,365
Resources Available:	66,065	78,246	84,062
Expenditures:			,,
Personal Services	4,705	4,549	4,776
Contractual Services	5,543	4,000	4,000
Commodities	37,936	16,000	55,286
Capital Outlay		0	0
Operating Transfer to			<u>, ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ;</u>
General Fund	. 0	30,000	20,000
Cash Forward (2018 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp	, , ,		
Total Expenditures	48,184	54,549	84,062
Unencumbered Cash Balance Dec 31	17,881	23,697	
2016/2017/2018 Budget Authority Amount:	59,700	59,549	84,062

2018

RIND	PACE	FOR	FUNDS WITH	NO	TAXIEVV

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer .	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	922	14,153	11,310
Receipts:			
Sewer Sales	19,918	19,827	19,827
Interest on Idle Funds	Ω	0	
Miscellaneous	n	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	19,918	19,827	19,827
Resources Available:	20,840	33,980	31,137
Expenditures:			·
Personal Services	3,648	3,636	3,636
Contractual Services	2,893	2,438	2,301
Commodities	146	1,096	0
Capital Outlay	0	10,500	25,200
Operating Transfer to			
General Fund	0	5,000	0
Cash Forward (2018 column)	0	.0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	6,687	22,670	31,137
Unencumbered Cash Balance Dec 31	14,153	11,310	0 31,137
2016/2017/2018 Budget Authority Amount:	udget Authority Amount: 26,200 31,073		

Adopted Budget

Adopted Budget F	Prior Year	Current Year	Dunwand Divident
Trum in			Proposed Budget
Trash	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	921	6,071	5,971
Receipts:	· · · · · · · · · · · · · · · · · · ·		
Refuse Receipts	19,918	19,827	19,827
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	19,918	19,827	19,827
Resources Available:	20,839	25,898	25,798
Expenditures:			
Personal Services		0	
Contractual Services	14,768	14,927	15,000
Commodities	0	. 0	5,798
Capital Outlay	0	. 0	0
Operating Transfer to			
General Fund	0	5,000	5,000
Cash Forward (2018 column)	0	0	
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	14,768	19,927	25,798
Unencumbered Cash Balance Dec 31	6,071	5,971	C
2016/2017/2018 Budget Authority Amount:	17,035	22,886	25,798

NOTICE OF BUDGET HEARING

The governing body of <u>City of Walnut</u>
will meet on August 13, 2017 at 5:00 PM at Walnut City Hall for the purpose of

hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Walnut City Hall and will be available at this hearing.

BUDGET SUMMARY
Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation,

	Prior Year Actual	for 2016	Current Year Estim	ate for 2017	Propose	Proposed Budget for 2018	
		Actual		Actual	Budget Authority	Amount of 2017	Estimate
FUND	Expenditures	Tax Rate *	Expenditures	Tax Rate *	for Expenditures	Ad Valorem Tax	Tax Rate *
General	55,356	31.517	83,051	31.691	70,545	16,571	31,784
Debt Service							
Library	5,316	5.702	3,980	5.949	4,000	3,076	5.900
Special Highway	2,250		4,500		16,881		
Water	48,184		54,549	'	84,062		
Sewer	5,687		22,670		31,137		·
Trash	14,768		19,927		25,798		···
Totals	132,561	37.219	188,677	37.640	232,423	19,647	37.684
Less: Transfers	0		40,000	:	25,000		
Net Expenditure	132,561		148,677	,	207,423		
Total Tax Levied	19,034	1	19,058		XXXXXXXXXXXXXXXXX		
Assessed		. [
Valuation	511,408		506,323		521,384		
Outstanding Indebtedness,		-		'		·	
January I,	2015		2016		2017		
G.O. Bonds	0	ſ	0		0		
Revenue Bonds	. 0	Ţ.	0		0		
Other	0		0		0		
Lease Purchase Principal	I8,010	[15,590		13,170		
Total	18,010		15,590		13,170		
*Tax rates are expressed in r	nills	,=		'		į.	

City of Walnut City Official Title:

See accompanying summary of significant forecast assumptions and accountants' compilation report-

Page No.

Affidavit of Publication

The ERIE RECORD

P.O. Box 159 Erie, KS 66733 (620) 244-6030

M. Eddie Hibbs III, being first duly sworn, deposes and says: he is legal representative of The Erie Record, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Neosho County, Kansas, with a general paid circulation on a weekly basis in Neosho County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Erie, Kansas in said county as second class matter.

That the attached notice is a true copy thereof and
was published in the regular and entire issue of said newspaper for(1) consecutive week(s),
the first publication thereof being made as aforesaid
on the 20th day of July, 2017, with subsequent pub-
lications being made on the following dates:
2017
2047
2017
,2017
ZDDie GT7338
M. Eddie Hibbs III, Publisher & Editor
\$ \$ \$
Printer's Fee 4 x 5.528 x \$5.00)\$82.92
Extra Copies (no charge)
TOTAL FEE\$82.92

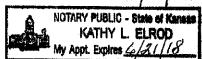
						an an	into of East	ity
	ring wid spinisting phics District Scales mand Bridger 2016 Expend	ton August 11, 2 least of express followed on it are leaves and Account	eriki ne Wasan Cicy i Medicine sermalah	of mat City Hall for it may of all fatel Fall and will be 'Y i Yez autofick p	is and the support of ad- aces highers this looping he survisces himse of th	ı.		
	Prior Year Acasel for 2016		Current Veur Enternie für 1917		Proposed Hedge for 2018			ì
		Arms		Admi	Budget Authority	Assessed 2817	Estiman	1
FUND	Expendiment	Tax Fale	Experience	Ter Kuler	for Expressions	Ad Valorest Yes	Top Rate *	
Apple 1	20.22	32.502	\$3,68	31,691		16.571	31,764	,
SALSELVEY	-							1
Appril	5,314	1,702	3,640	9492	2000	1,026	5,900	1
perni Highway	139		4,500		16,343			1
ratu	4E.IH		34,540		120,051			1
CTOT	5.64		21,670		31,181			1
Davis	\$4,78		19.92		11,79			1
Cotodia	132.54	37,219	48.67	37,640	232311	19,617	17.63	ı
CHE Torrelles			40,000		25,924			•
Sa Esparátions	1,32,54	. 1	143,67		277,42.			
Total Tex Carried	19.61		19,658		THE LABORATES AND THE PARTY AN			
Assessed		7						
Valuation	\$11,40	1	556,323	1	521,334			
Dentardine Indeberious.		-				7		
London I.	2075		2916		2017			
i (). Heads	0				,			
Exercise Dosds	D	Ē	4					
Other	9		ý		0			
Loies Province Principal	FB,GSU		13,594		13,170			
Tucsi	ix,4iQ		15.550		13,010			
"The opins are represent to								
Citalof								
City () Pocial To	the: Mayor							
	See promises account	proper use of sign	ificus bread wang					

Subscribed and sworn to before me this 20th day of July, 2017.

NOTARY PUBLIC

Kathy X. Elrod

My commission expires: 6/21/1





INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Mayor and City Council City of Walnut Walnut, Kansas

Management is responsible for the accompanying historical financial statements of the City of Walnut, included in the accompanying prescribed form for the year ended December 31, 2016, in accordance with the Kansas Department of Administration – Municipal Services. We have performed a compilation engagement of the historical financial information in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the historical financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these historical financial statements.

We have also compiled the accompanying forecasted budget in the accompanying prescribed form of the City of Walnut for the years ending December 31, 2017 and 2018 in accordance with attestation standards established by the American Institute of Certified Public Accountants.

A compilation of forecasted statements limited to presenting in the form of a forecast, information that is the representation of management and does not include evaluation of the support for the assumptions underlying the forecast. We have not examined the forecasts and, accordingly, do not express an opinion or any other form of assurance on the accompanying forecasted statements or assumptions. Furthermore, there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Other Matters

The historical financial statements included in the accompanying prescribed form are intended to comply with the requirements of the Kansas Department of Administration – Municipal Services, and are not intended to be presented in accordance with accounting principles generally accepted in the United States of America.

The budget included in the accompanying prescribed form is intended to comply with the requirements of the Kansas Department of Administration – Municipal Services, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

JARRED, GILMORE & PHILLIPS, PA

Jarred, Gierrard : Aprilipo, A

Certified Public Accountants

Chanute, Kansas July <u>9, 2017</u>

Jarred, Gilmore & Phillips, PA CERTIFIED PUBLIC ACCOUNTANTS

412 W. MAIN, P.O. BOX 97 NEODESHA, KANSAS 66757 (620) 325-3430 1815 S. SANTA FE, RO. BOX 779 CHANUTE, KANSAS 66720 (620) 431-6342 16 W. JACKSON IOLA, KANSAS 66749 (620) 365-3125

City of Walnut, Kansas Summary of Significant Forecast Assumptions For the Years Ended December 31, 2017 and 2018

This financial forecast presents, to the best of management's knowledge and belief, the City's expected summarized financial information for the forecasted periods. Accordingly, the forecast reflects management's judgement as of July 9, 2017, the date of this forecast, of the expected conditions and its expected course of action. The presentation of prospective information is for compliance with Kansas law requiring municipalities to file an annual budget with their respective county and the Kansas Department of Administration - Municipal Services office. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

Forecasted Results for the Year Ending December 31, 2017

Forecasted results for the year ending December 31, 2017, were calculated by annualizing the results of operations for the period January 1, 2017, through June 30, 2017, with the following adjustments:

Property tax receipts for tax levying funds were estimated based upon a collection rate of 96% of the amount of taxes levied for 2017.

Receipts for motor vehicle tax, recreational vehicle tax, 16/20 M vehicle tax, commercial tax, and watercraft tax in tax levying funds were based upon estimates provided by the county during preparation of the 2017 annual budget.

State highway gas tax receipts were based upon estimates updated and provided from the League of Kansas Municipalities.

The City is forecasting a transfer of \$5,000 from the Trash Utility Fund to the General Fund, a transfer of \$5,000 from the Sewer Utility Fund to the General Fund, and a transfer of \$30,000 from the Water Utility Fund to the General Fund for 2017.

Forecasted Results for the Year Ending December 31, 2018

Forecasted results for the year ending December 31, 2018, were based upon the forecasted results of operations for the year ending December 31, 2017. With the exception of the items listed below, receipts and expense amounts from 2017 were used for 2018.

Receipts

Property tax receipts for tax levying funds were estimated based upon estimated assessed valuations provided by the county and limited, overall, to the amount calculated to be in compliance with the Kansas tax lid law.

Receipts for motor vehicle tax, recreational vehicle tax, 16/20 M vehicle tax, commercial tax, and watercraft tax in tax levying funds were based upon estimates provided by the county for preparation of the 2018 annual budget.

State highway gas tax receipts were based upon estimates updated and provided from the League Kansas of Municipalities.

Expenses

Expenses for personal services were estimated based upon a 5% increase over 2017 estimated amounts.

The City is budgeting a transfer of \$5,000 from the Trash Utility Fund to the General Fund and a transfer of \$20,000 from the Water Utility Fund to the General Fund for 2018.

Amount of Levy

City of Walnut

1. Total tax levy amount in 2017 budget

2018

Computation to Determine Limit for 2018

.2	Debt Service and Library levy in 2017 budget	- \$ 3,012		
	. Tax levy excluding debt service	\$	16,046	
	2017 Valuation Information for Valuation Adjustments			
4	. New improvements for 2017: + 9,751			
.5	. Increase in personal property for 2017:			
	5a. Personal property 2017 +			
	5b. Personal property 2016 - 7,775			
	5c. Increase in personal property (5a minus 5b) + 0			
	(Use Only if > 0)			
6.	Valuation of annexed territory for 2017:		•	
	6a. Real estate +0			
	6b. State assessed # 0 6c. New improvements 0			
	6c. New improvements 0			
	6d. Total adjustment (sum of 6a, 6b, and 6c) + 0			
7.	Valuation of property that has changed in use during 2017:			
8.	Total valuation adjustment (sum of 4, 5c, 6d &7) 9,751			
9.	Total estimated valuation July 1, 2017 521,384			
10.	Total valuation less valuation adjustment (9 minus 8) 521,384			
11.	Factor for increase (8 divided by 10) 0.01870			
12.	Amount of increase (11 times 3)	+ \$	300	
13.	2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$	16,346	
14.	Debt Service and Library levy in this 2018 budget		3,076	
15.	2018 tax levy, including debt service, prior to CPI adjustment (13 plus 14)		19,422	
16.	Consumer Price Index for all urban consumers for calendar year 2016	·	1.4%	
17	Consumer Price Index adjustment (3 times 16)	\$	225	
		<u></u>	2160	
18.	Maximum levy for budget year 2018, including debt service, not requiring notice of vote publication	ж	The state	
	or adoption of a resolution prior to adoption of the budget (15 plus 17)	\$	19,647	

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

See accompanying summary of significant forecast assumptions and accountants' compilation report.